

Hearing Date and Time: June 29, 2010, at 11:00 a.m. ET
Objection Deadline: June 17, 2010 at 4:00 p.m. ET

TOBIN & TOBIN
JOHN P. CHRISTIAN, ESQ., SBN 111444
500 Sansome Street, 8th Floor
San Francisco, CA 94111-3211
Telephone: (415) 433-1400
Facsimile: (415) 433-3883

Attorneys for John Rosekrans

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS, INC., et al.

Debtor

**Chapter 11
Case No: 08-13555 (JMP)**

(Jointly Administered)

**DECLARATION OF JOHN P. CHRISTIAN IN SUPPORT OF RESPONSE
OF JOHN ROSEKRANS TO DEBTORS AND DEBTORS IN
POSSESSION FIFTEENTH OMNIBUS OBJECTION TO CLAIMS**

I, John P. Christian, declare as follows:

1. I am a shareholder in the law firm of Tobin & Tobin, attorneys for Claimant, John Rosekrans. The following facts are of my own personal knowledge, and if called upon to testify as to such facts and would do so competently.
2. The Debtors' Fifteenth Omnibus Objection, as it pertains to John Rosekrans, is premised upon the fact that the face page of the Proof of Claim form does not reference a dollar

amount, but, instead, references Euros, i.e., a foreign currency. A true and correct copy of the Proof of Claim filed on behalf of John Rosekrans is attached hereto as Exhibit "A" and is incorporated herein by reference. The documentation included in the Proof of Claim includes Euro and dollar amounts based upon Lehman's currency conversion rates. Mr. Rosekrans' claim arises from a wire transfer around the time of the Lehman bankruptcy petition filing, directed by Mr. Rosekrans, which was never received by the intended recipient.

3. I have attached correspondence relating to the claims of John Rosekrans in both this bankruptcy case and the parallel SIPA proceedings, to provide context to the Court. There is nothing mysterious or elusive about the Rosekrans claim. Indeed, the exhibits to this Declaration evidence a certain familiarity with this claim among the professionals guiding this estate and the SIPA proceeding.

4. Attached hereto as Exhibit "B" is a true and correct copy of my letter to Jared M. Goodman dated February 6, 2009.

5. Attached hereto as Exhibit "C" is a true and correct copy of my letter to Daniel S. Lubell dated April 14, 2009.

6. Attached hereto as Exhibit "D" is a true and correct copy of my letter to Rebecca R. Zubaty dated June 2, 2009.

7. Attached hereto as Exhibit "E" is a collection of email exchanges between the undersigned and legal representatives of this estate, the trustee, and/or the SIPA proceedings.

8. Attached hereto as Exhibit "F" is a true and correct copy of the SIPA liquidation trustee's allowance of Mr. Rosekrans' claim in the amount of \$921,904.30 based upon a claim filed in the amount of \$641,190.92 Euros.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 16th day of June, 2010, at San Francisco, California.

Dated: San Francisco, California
June 16, 2010

Respectfully submitted,

TOBIN & TOBIN

By: /s/ John P. Christian
500 Sansome Street, Suite 800
San Francisco, CA 94111
Telephone: (415) 433-1400
Facsimile: (415) 433-3883

Attorneys for John Rosekrans

EXHIBIT "A"

United States Bankruptcy Court/Southern District of New York
 Lehman Brothers Holdings Claims Processing Center
 c/o EPIQ Bankruptcy Solutions, LLC
 FDR Station, P.O. Box 5076
 New York, NY 10150-5076

In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-23535 (JMT) (Jointly Administered)
Name of Debtor Against Which Claim is Held	Case No. of Debtor

NOTE: This form should not be used to make a claim for an administrative expense priority after the commencement of the case. A return for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, it is illegal to file or use to make a claim for Lehman Previews Securities (See definition on page 3).

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

John Rosekrans
 c/o John P. Christian
 Tobin & Tobin
 500 Sansome Street, Suite 800
 San Francisco, CA 94111
 415-433-1400 jchristian@tobinlaw.com
 Telephone number Email Address:

Name and address where payment should be sent (if different from above)

As Above

Telephone number: Email Address:

1. Amount of Claim as of Date Case Filed: \$ EURO 641,190.92

If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete Item 5.

If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6.

Check this box if all or part of your claim is based on a Derivative Contract.*

Check this box if all or part of your claim is based on a Guarantee.*

*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <http://www.lehman-claims.com> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.

Check this box If claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <http://www.lehman-claims.com> if claim is a based on a Derivative Contract or Guaranteed.

2. Basis for Claim: A EURO Dollar Cash Balance

(See instruction #2 on reverse side.)

8054

3. Last four digits of any number by which creditor identifies debtor: 8054

3a. Debtor may have rescheduled account no: 8054
 (See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other

Describe:

Value of Property: \$ _____ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim, if any:

\$ _____ Basis for perfection:

Amount of Secured Claim: \$ EURO 641,190.92 Amount Unsecured: \$ _____

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____

(See instruction #6 on reverse side.)

7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

8. Documentation: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements.

Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary.

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date: 9/22/2009 Signature: The person filing this claim must sign it. Sign and print name and title, firm, of the creditor or other person authorized to file this claim and state address and telephone number (if different from the notice address above). Attach copy of power of attorney, if any.

John P. Christian, Attorney for John Rosekrans

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

PROOF OF CLAIM

THIS SPACE IS FOR COURT USE ONLY

Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number: _____

(If known)

Filed on: _____

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check this box if you are the debtor or trustee in this case.

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim:

Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (n)(1)(B).

Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).

Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).

Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).

Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).

Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(_____).

Amount entitled to priority:

\$ _____

FOR COURT USE ONLY

SEP 22 2009

EPIQ BANKRUPTCY SOLUTIONS, LLC

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Name of Debtor, and Case Number:

YOU MUST INDICATE THE SPECIFIC DEBTOR AGAINST WHICH YOUR CLAIM IS ASSERTED, INCLUDING THE NAME OF THE DEBTOR AND THE RELATED CASE NUMBER (DEBTORS AND CASE NUMBERS LISTED BELOW), IN THE SPACE ALLOTTED AT THE TOP OF THE CLAIM FORM.

08-13555	Lehman Brothers Holdings Inc.	08-13905	CES Aviation LLC
08-13600	LB 745 LLC	08-13906	CES Aviation V LLC
08-13883	Lehman Brothers Commodity Services Inc.	08-13907	CES Aviation IX LLC
08-13888	Lehman Brothers Special Financing Inc.	08-13908	East Dover Limited
08-13893	Lehman Brothers OTC Derivatives Inc.	09-10108	Luxembourg Residential Properties
08-13899	Lehman Brothers Derivative Products Inc.	09-10117	Loan Finance S.r.l.
08-13900	Lehman Commercial Paper Inc.	09-10558	DNC Mortgage LLC
08-13901	Lehman Brothers Commercial Corporation	09-10560	Serachined Asset Securitization Corporation
08-13902	Lehman Brothers Financial Products Inc.	09-12516	LB Rosa Ranch LLC
08-13904	Lehman Scottish Finance L.P.	08-13654	TAML Similar Arms LLC

If your Claim is against multiple Debtors, complete a separate form for each Debtor.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4, 5 and 6. Check the box if interest or other charges are included in the debt.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

4a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

DEFINITIONS

Debtor:

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor:

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim:

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim:

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing
c/o EPIQ Bankruptcy Solutions, LLC
PDR Station, PO Box 5076

New York, NY 10150-5076

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien or property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of items or property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor拥有 the debtor money (has a right to setoff).

Unsecured Claim:

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claims Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted:

A document has been redacted when the person filing it has marked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of my social-security, individual's tax identification, or financial-income number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection:

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the item has been filed or recorded.

Derivative Contract:

A contract that is any of (i) a "swap agreement" as such term is defined in section 101(53B) of the Bankruptcy Code or (ii) a "forward contract" as such term is defined in section 101(25) of the Bankruptcy Code. A cash-market purchase or sale of a security or loan (i.e. any purchase or sale of a security or loan for settlement within the standard settlement cycle for the relevant market), exchange-traded future or option, securities loan transaction, repurchase agreement in respect of securities or loans, and any guarantee or reimbursement obligations which would otherwise be included in the definition of such terms in the Bankruptcy Code shall not be considered a Derivative Contract for the purposes of this definition nor shall any notes, bonds, or other securities issued by the Debtors or their affiliates (including, but not limited to, Lehman Brothers Holdings Inc., Lehman Brothers Trustco Co. B.V., Lehman Brothers Hankkong AG, Lehman Brothers Holdings plc, Lehman Brothers Securities N.V., and Lehman Brothers (Luxembourg) Equity Finance S.A.).

Guarantor:

A promise, representation or agreement to answer for the payment of some debt or the performance of some duty in case of the failure of another person or entity who is liable in the first instance.

Lehman Programs Securities

Lehman Programs Securities means those securities included on the Lehman Programs Securities list available on <http://www.lehman-declerk.com> as of July 27, 2009.

INFORMATION

Acknowledgment of Filing of Claim:

To receive acknowledgement of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-declerk.com>) to view your filed proof of claim.

Offers to Purchase a Claim:

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 1001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.

FILED / RECEIVED

SEP 22 2009

EPIQ BANKRUPTCY SOLUTIONS, LLC



**CUSTOMER CLAIM FORM
LEHMAN BROTHERS INC.**

John S. Rosekrans
Account# 83318034
68 Locust Ave.
Mill Valley, CA 94941-2134

Daytime Phone: 415-388-6160.
Email: JROSE@4GER.COM.
Contact Person: JOHN ROSEKRAMS.
Taxpayer I.D. Number
(Social Security No.): 568-84-0249.

PLEASE NOTE

- A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT.
- TO BE ELIGIBLE FOR THE MAXIMUM PROTECTION AFFORDED UNDER THE SECURITIES INVESTOR PROTECTION ACT ("SIPA"), ALL CUSTOMER CLAIMS SHOULD BE RECEIVED BY THE TRUSTEE ON OR BEFORE JANUARY 30, 2009; THE TRUSTEE WILL DETERMINE WHETHER CLAIMS MEET THE STATUTORY REQUIREMENTS FOR "CUSTOMER" CLAIMS UNDER SIPA; INCLUSION OF A CLAIM OR CLAIM TYPE ON THIS CLAIM FORM IS NOT DETERMINATIVE OF CUSTOMER STATUS UNDER SIPA.
- THE DEADLINE FOR FILING ALL CLAIMS IS JUNE 1, 2009. NO CLAIM WILL BE ALLOWED IF IT IS RECEIVED AFTER THAT DATE.
- ALL CLAIMS ARE DATED AS OF THE DATE RECEIVED BY THE TRUSTEE.
- YOU MAY FILE YOUR CLAIM ELECTRONICALLY ONLINE AT WWW.LEHMANTRUSTEE.COM OR SEND YOUR COMPLETED AND SIGNED CLAIM FORM TO THE TRUSTEE VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED.
- IF YOUR ACCOUNT HAS BEEN TRANSFERRED TO ANOTHER BROKERAGE FIRM, BUT YOU BELIEVE YOU HAVE A CLAIM FOR PROPERTY OWED TO YOU BY LEHMAN BROTHERS INC., YOU MUST FILE A CLAIM TO PROTECT YOUR RIGHTS.
- LEHMAN BROTHERS INC. IS THE ONLY LEHMAN ENTITY THAT IS A DEBTOR IN THIS SIPA LIQUIDATION PROCEEDING. THIS CUSTOMER CLAIM FORM APPLIES ONLY TO LEHMAN BROTHERS INC. AND DOES NOT APPLY TO ANY OTHER LEHMAN ENTITY, INCLUDING ANY ENTITY IN A PROCEEDING UNDER CHAPTER 11 OF TITLE 11 OF THE UNITED STATES CODE.

This claim form must be completed electronically online at www.lehmantrustee.com or mailed promptly, together with supporting documentation, to the following:

If by first class mail:

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
P.O. Box 6389
Portland, OR 97228-6389

If by overnight mail:

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
10300 SW Allen Blvd
Beaverton, OR 97005

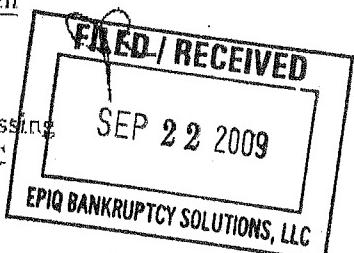


EXHIBIT “B”

TOBIN & TOBIN

A PROFESSIONAL CORPORATION

JOHN P. CHRISTIAN
jchristian@tobinlaw.com

500 SANSOME STREET
EIGHTH FLOOR
SAN FRANCISCO, CALIFORNIA 94111-3214
FACSIMILE (415) 433-3883
(415) 433-1400

RICHARD TOBIN (1852-1887)
ROBERT TOBIN (1875-1889)
CYRIL R. TOBIN (1905-1977)

February 6, 2009

Jared M. Goodman, Esq.
Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, New York 10004-1482

Via Email: Goodman@hugheshubbard.com

Re: John S. Rosekrans – Account No. 83318054

Dear Mr. Goodman:

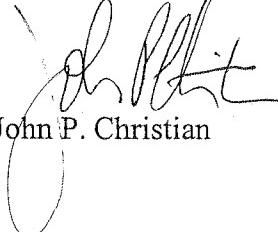
Thank you for so promptly returning my telephone call to you of earlier today. As we discussed, I represent John S. Rosekrans with respect to his Lehman/Barclays Account No. XXX-X8054. As you know from our discussion, and from your familiarity with other account holders similarly-situated, Mr. Rosekrans has yet to receive the funds or the beneficial use of funds which belong to him, notwithstanding his wire authorization of September 16 2008. This five-month delay truly stretches the meaning of “administrative freeze.” The amount involved is not insignificant, and I would appreciate your taking an interest in moving this matter towards resolution as expeditiously as possible.

Per your request, I enclose a copy of the SIPC Customer Claim Form submitted on behalf of Mr. Rosekrans in December. This should provide you with the necessary background information. If you need anything further, please do not hesitate to contact me.

My direct dial is 415-772-9615. I look forward to hearing from you.

Very truly yours,

TOBIN & TOBIN


John P. Christian

Encl.

cc: John S. Rosekrans
jpc\Goodman020609ltr

EXHIBIT "C"

TOBIN & TOBIN

A PROFESSIONAL CORPORATION

JOHN P. CHRISTIAN
jchristian@tobinlaw.com

500 SANSOME STREET
EIGHTH FLOOR
SAN FRANCISCO, CALIFORNIA 94111
FACSIMILE (415) 433-3883
(415) 433-1400

RICHARD TOBIN (1852-1887)
ROBERT TOBIN (1875-1889)
CYRIL R. TOBIN (1905-1977)

April 14, 2009

Daniel S. Lubell, Esq.
Partner
Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, NY 1004-1482

Via Email

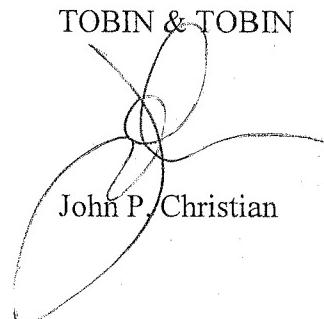
Re: Lehman Brothers Inc.

Dear Mr. Lubell:

Thank you for taking my call today. As I mentioned, we represent John Rosekrans in this matter. For your ease of reference, and to facilitate discussions at your upcoming meeting with representatives of Citibank, I enclose a copy of the SIPC Claim filed on behalf of Mr. Rosekrans, and related correspondence.

I look forward to hearing from you.

Very truly yours,

TOBIN & TOBIN

John P. Christian

JPC/gb
Enclosures

EXHIBIT “D”

TOBIN & TOBIN
A PROFESSIONAL CORPORATION

JOHN P. CHRISTIAN
jchristian@tobinlaw.com

500 SANSOME STREET
EIGHTH FLOOR
SAN FRANCISCO, CALIFORNIA 94111-3214
FACSIMILE (415) 433-3883
(415) 433-1400

RICHARD TOBIN (1852-1887)
ROBERT TOBIN (1875-1889)
CYRIL R. TOBIN (1905-1977)

June 2, 2009

Rebecca R. Zubaty, Esq..
PAUL WEISS
1285 Avenue of the Americas
New York, NY 10019-6064

Via Email: rzubaty@paulweiss.com

Re: John S. Rosekrans – Account No. 83318054

Dear Ms. Zubaty:

It was a pleasure speaking with you today. I'm sorry I wasn't at my desk last night at 7:15 p.m. when you left your message! As we discussed, I represent John S. Rosekrans with respect to his Lehman/Barclays Account No. XXX-X8054. As you know from our discussion, and from your familiarity with other account holders similarly-situated, Mr. Rosekrans has yet to receive the funds or the beneficial use of funds which belong to him, notwithstanding his wire authorization of September 16 2008. This nine-month delay truly stretches the meaning of "administrative freeze". Thank you for confirming that the funds are sitting in a non-segregated account of LBI in London against which Citibank continues to evaluate its potential set-off rights. I acknowledge that the final decision does not rest with you, that you are in discussions with English counsel, and that you expressed hope that a resolution may be near. As I shared with you, we have been hearing that "a resolution may be near" for many months. When I asked you the patently unfair question -- "what would you do if you were in Mr. Rosekrans' position?" -- you deftly (and not surprisingly) responded that you could not respond. The amount involved is not insignificant, and I would appreciate your taking an interest in moving this matter towards resolution as expeditiously as possible.

Per our discussion, I enclose a copy of the SIPC Customer Claim Form submitted on behalf of Mr. Rosekrans in December. As we agreed, we will talk again on Thursday.

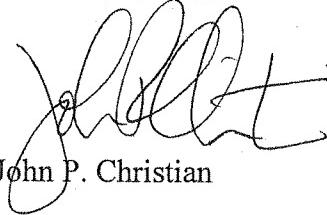
TOBIN & TOBIN

Rebecca R. Zubaty, Esq.
PAUL WEISS
June 2, 2009
Page 2

I look forward to speaking with you then.

Very truly yours,

TOBIN & TOBIN



A handwritten signature in black ink, appearing to read "John P. Christian".

John P. Christian

JPC/gfb
Enclosure

cc: John S. Rosekrans (via email)

EXHIBIT "E"

John Christian

From: Goodman, Jared [goodman@HughesHubbard.COM]

Sent: Tuesday, February 10, 2009 2:31 PM

To: John Christian

Subject: RE: John Rosekrans

John,

Yes we reviewed what you have sent and it appears that the funds are in a Citibank London account. We are supposed to meet with Citibank the week of the 23rd regarding the Citibank London account where the funds are residing. We expect that we should have internal agreement on the treatment of that account a couple of weeks afterward. In the meanwhile, if you filed a customer claim, then your claim is on a dual track. If not, please file a general claim. The deadline for customer claims has passed. Please let me know if you have any questions.

From: John Christian [mailto:jchristian@tobinlaw.com]

Sent: Tuesday, February 10, 2009 5:21 PM

To: Goodman, Jared

Subject: John Rosekrans

Jared – given the magnitude of funds suspended in transit somewhere, it should not surprise you that my client is most anxious to get this matter resolved. Have you had an opportunity to review the claim materials I emailed to you last Friday? Wondering where we go from here. Thanks.

John P. Christian, Esq.

Tobin & Tobin

500 Sansome Street, 8th Floor

San Francisco, CA 94111

415-433-1400

415-772-9615 (direct dial)

415-433-3883 (fax)

www.tobinlaw.com (website)

jchristian@tobinlaw.com (e-mail)

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John Christian

From: Rebecca Zubaty [RZubaty@paulweiss.com]
Sent: Friday, June 05, 2009 3:54 PM
To: jchristian@tobinlaw.com
Subject: John Rosekrans

Mr. Christian,

Please see the attached letter.

Regards,
Rebecca

Rebecca Zubaty | Associate
Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas | New York, NY 10019-6064
(212) 373-3633 (Direct Phone) | (212) 492-0633 (Direct Fax)
rzubaty@paulweiss.com | www.paulweiss.com

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PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP

1285 AVENUE OF THE AMERICAS
NEW YORK, NEW YORK 10019-6064
TELEPHONE (212) 373-3000
FACSIMILE (212) 757-3990

LLOYD K. GARRISON (1946-1991)
RANDOLPH E. PAUL (1946-1956)
SIMON H. RIFKIND (1950-1995)
LOUIS S. WEISS (1927-1950)
JOHN F. WHARTON (1927-1977)

2001 K STREET, NW
WASHINGTON, DC 20006-1047
TELEPHONE (202) 223-7300
FACSIMILE (202) 223-7420

FUKOKU SEIMEI BUILDING
2-2 UCHISAIWAICHO 2-CHOME
CHIYODA-KU, TOKYO 100-0011, JAPAN
TELEPHONE (81-3) 3597-8101
FACSIMILE (81-3) 3597-8120

UNIT 3601, FORTUNE PLAZA OFFICE TOWER A
NO. 7 DONG SANHUA ZHONGLU
CHAO YANG DISTRICT
BEIJING 100020
PEOPLE'S REPUBLIC OF CHINA
TELEPHONE (86-10) 5828-6300
FACSIMILE (86-10) 6530-9070/9080

12TH FLOOR, HONG KONG CLUB BUILDING
3A CHATER ROAD, CENTRAL
HONG KONG
TELEPHONE (852) 2536-9933
FACSIMILE (852) 2536-9622

ALDER CASTLE
10 NOBLE STREET
LONDON EC2V 7JU, U.K.
TELEPHONE (44 20) 7367 1600
FACSIMILE (44 20) 7367 1650

MATTHEW W. ABBOTT
MARK H. ALCOTT
ALLAN J. ARFFA
ROBERT A. ATKINS
JOHN B. BAUGHMAN
LYNN B. BROWN
DANIEL L. BELLER
MITCHELL L. BERG
MARK S. BERGMAN
DREW BERNSTEIN
H. CHRISTOPHER BOEHNING
ANGELO BONVINO
HENRY BRANDS
JAMES C. BROCHIN
RICHARD C. BROTHSTEIN
DAVID W. BROWN
SUSANNA M. BUELGER
PATRICK S. CAMPBELL*
JEANETTE K. CHAN
YVONNE CHEN
LEWIS R. CLAYTON
JAY COHEN
KELLEY A. CORNISH
CHRISTIAN R. DAWDOW
DOUGLAS R. DAVIS
THOMAS V. DE LA BASTIDE III
ARIE J. DECKELBAUM
JAMES M. DUBIN
ANDREW J. FARNLICH
LESLIE GORDON FAGEN
MARC FALCONE
PETER L. FELCHER
ROBERTO FINZI
PETER FLETCH
ROBERT C. FLEIDER
MARTIN FLUMENBAUM
ANDREW J. FOLEY
HAROLD J. FRIDOUS
MANUEL S. FREY
KENNETH A. GALLO
MICHAEL E. GERTZMAN
PAUL D. GINSBERG
ERIC S. GOODMAN
CHARLES H. GOODE, JR.
ANDREW J. GORDON
BRUCE A. GUTENPLAN
GARRETT GWYNNE III
ALAN S. HALPERIN
CLAUDIA HAMMERMAN
GERARD E. HARPER
BRIAN S. HERMANN
ROBERT M. HIRSCH
MICHELE HIRSHMAN
JOYCE S. HUANG
MEREDITH J. KANE
ROBERTA A. KAPLAN
BRIAN C. KARP
JOHN C. KENNEDY
ALAN W. KORNBERG
DANIEL J. KRAMER

DAVID K. LAKHDHIR
JOHN E. LANGE
DANIEL J. LEFFELL
XIAOYU GREG LIU
JEFFREY D. MARSHALL
JULIA M. MASON
MARCO V. MASOTTI
EDWIN S. MAYNARD
DAVID W. MAYO
TOBIAS MAYERSON
JOHN J. NAGY
CATHERINE NYARADY
ALEX YOUNG K. OH
JOHN J. O'NEIL
KEITH D. PARKER
ROBERT P. PARTRIDGE*
MARC E. PERLMUTTER
MARK F. POMERANTZ
VALERIE E. RADWANER
CAREN R. RAMOS
CAROL L. REEDER
WALTER G. RICCIARDI
WALTER RIEMAN
RICHARD A. ROSEN
ANDREW N. ROSENBERG
PETE J. ROSENBERG
JACQUELINE P. RUFIN
RAFAEL M. RUSSO
JEFFREY D. SAFERSTEIN
JEFFREY B. SAMUELS
DUANE M. SARRAS
TERRY E. SCHIMKE
KENNETH M. SCHNEIDER
ROBERT B. SCHUMER
JAMES H. SCHWAB
STEPHEN SENGSHAK
DAVID R. SICULAR
MOSES SILVERMAN
STEVEN SIMKIN
JOSEPH J. SIMONS
MARILYN SOBEL
TARIK M. SWART
ERIC ALAN STONE
AIDAN SYNNOTT
ROBYN F. TARNOFSKY
JUDITH R. THAYER
DANIEL T. TAI
MARK A. UNDERBERG
LIZA M. VELAZQUEZ
MARIA T. VULLO
LAURENCE G. WEE
THEODORE J. WELLS, JR.
BETH A. WILKINSON
STEVEN J. WILLIAMS
LAWRENCE I. WITDORFCHIC
JORDAN E. YARETT
KAYE N. YOSHINO
TONG YU
TRACEY A. ZACCONE
T. ROBERT ZOCHOWSKI, JR.

*NOT ADMITTED TO THE NEW YORK BAR

June 5, 2009

Via Email & Federal Express

John P. Christian
Tobin & Tobin
500 Sansome Street
Eighth Floor
San Francisco, CA 94111-3214

Re: John Rosekrans

Dear Mr. Christian:

We have received your letter dated June 2, 2009 and copy of Mr. Rosekrans's proof of claim against Lehman Brothers Inc. ("LBI"). I also understand that you tried reaching me yesterday and today by telephone.

We have recently become aware through discussions with Hughes, Hubbard & Reed ("Hughes Hubbard") of certain alleged third party claims to funds in a general proprietary LBI deposit account held at Citibank. We are reviewing information that Hughes Hubbard has provided with respect to these claims, and will also review the information you have provided. However, I am not in a position to confirm that Mr. Rosekrans's funds were transferred to any proprietary account of LBI and did not purport to issue any such confirmation on Tuesday's call.

We anticipate having further discussions with Hughes Hubbard about these alleged third party claims against LBI's accounts in the coming weeks. Because we are not at liberty

John P. Christian

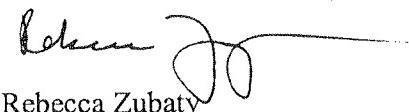
2

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP

to discuss accounts of Citibank customers with third parties, we suggest that you direct further inquiries into the status of your client's alleged claims against LBI to Hughes Hubbard.

In addition, on Wednesday I received a voice mail from Mr. Rosekrans. Please understand that I am unable to return his call given that he is represented by counsel.

Very truly yours,



Rebecca Zubaty

John Christian

From: Lubell, Daniel S. [lubell@hugheshubbard.com]

Sent: Monday, June 08, 2009 3:54 PM

To: jchristian@tobinlaw.com

Subject: Re: John Rosekrans

Follow Up Flag: Follow up

Flag Status: Red

John, I've been out of the office on trial. We made a proposal to Citi regarding constructive trust type claims like Rosekrans in the context of global settlement negotiations. We're waiting to hear back. We are trying to get to a global settlement before July 15. I am back in the office Wed and Thurs, but will be in a better place to speak next week if you'd like to discuss. Dan

From: John Christian

To: Lubell, Daniel S.

Sent: Mon Jun 08 17:58:06 2009

Subject: John Rosekrans

Mr. Lubell – Citibank's counsel is pushing back on this matter, on the basis that my client, John Rosekrans, is a Lehman customer, not a Citibank customer. Nine months have transpired since Mr. Rosekrans attempted to access his funds. Can you please advise where matters stand?

John P. Christian, Esq.

Tobin & Tobin

500 Sansome Street, 8th Floor

San Francisco, CA 94111

415-433-1400

415-772-9615 (direct dial)

415-433-3883 (fax)

www.tobinlaw.com (website)

jchristian@tobinlaw.com (e-mail)

From: Glenda Broome [mailto:gbroome@tobinlaw.com]

Sent: Monday, June 08, 2009 2:22 PM

To: John Christian

Subject: John Rosekrans

This email and any files transmitted with it may contain privileged or confidential information. Use, disclosure, copying or distribution of this message by anyone other than the intended recipient is strictly prohibited. If you have received this email in error please notify the sender by reply email and destroy all copies of this message in your possession, custody or control.

John Christian

From: Lubell, Daniel S. [lubell@hugheshubbard.com]
Sent: Friday, October 30, 2009 4:06 PM
To: jchristian@tobinlaw.com
Subject: Re: John Rosekrans

John,

I am not presently in the office to refamiliarize myself with the specifics of Rosekrans' wire into LBI's Citi UK account and the status of his LBI account. Did the LBI account go over to Barclays in the Lehman sale and is he now still a Barclays customer. If yes, there is one set of people I need to contact and prospects for a faster recovery are greater. If not, I will likely refer you to another law firm that is handling Citi issues. (I assume I am correct about Rosekrans funds being caught in a Citi-UK acct). There is also the people handling his customer claim (which I assume was filed before the bar date). I will get back to you again early next week, but you should let me know as soon as you know the status of the transfer of Rosekrans acct from LBI to Barclays or elsewhere.

Regards,

Dan

From: John Christian
To: Lubell, Daniel S.
Sent: Fri Oct 30 18:20:34 2009
Subject: RE: John Rosekrans

Dan – it seems we were hearing all the right kind of noises towards resolution over the summer months. Lately, not so much. My client is serious now about pursuing a Rule 2004 examination to get to the bottom of this – where are his funds, and what is the status of getting them freed. I would appreciate your suggestion as to who would be the person most knowledgeable about Rosekrans' account history, post-petition, so we can schedule a convenient date. Flights to NYC have never been cheaper, but we will want to be efficient about all of this; it's been over a year since our client had access to his money. Could you please get back to me on this? Thanks.

John P. Christian, Esq.
Tobin & Tobin
500 Sansome Street, 8th Floor
San Francisco, CA 94111
415-433-1400
415-772-9615 (direct dial)
415-433-3883 (fax)
www.tobinlaw.com (website)
jchristian@tobinlaw.com (e-mail)

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To: Lubell, Daniel S.
Sent: Mon Jun 08 17:58:06 2009
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San Francisco, CA 94111
415-433-1400
415-772-9615 (direct dial)
415-433-3883 (fax)
www.tobinlaw.com (website)
jchristian@tobinlaw.com (e-mail)

From: Glenda Broome [mailto:gbroome@tobinlaw.com]
Sent: Monday, June 08, 2009 2:22 PM
To: John Christian
Subject: John Rosekrans

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EXHIBIT "F"

James W. Giddens
Trustee for the SIPA Liquidation of Lehman Brothers Inc.
c/o Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, NY 10017

In re Lehman Brothers Inc.

Case No. 08-01420 (JMP) SIPA

NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM

March 29, 2010

VIA UPS OVERNIGHT

JOHN S ROSEKRANS
C/O STEPHEN PAPALE
457 PARKER AVE
SAN FRANCISCO, CA 94118

Re: Claim Number(s): 900000690
591 (Duplicate of claim 900000690)
Account Number(s): 83318054, 52518054

Dear Claimant:

PLEASE READ THIS NOTICE CAREFULLY

The liquidation of the business of Lehman Brothers Inc. ("LBI") is being conducted by James W. Giddens (the "Trustee") under the Securities Investor Protection Act of 1970, as amended ("SIPA"), pursuant to an order entered on September 19, 2008 by the United States District Court for the Southern District of New York. You have submitted the above-referenced claim(s) (the "Claim") as a customer claim in this proceeding. This Notice is applicable only to the claim(s) and/or accounts identified above. If you filed other claims, additional notices will be issued.

The Trustee has made the following determination regarding your Claim:

Your Claim is ALLOWED as a net equity claim for cash in account 52518054 in the amount of \$921,904.30, which reflects activity through September 19, 2008 (the "Allowed Cash").

Your Claim for account 83318054 is DENIED. LBI records indicate that the above-referenced account(s) (the "Account") and all cash and securities related to the Account have been transferred to Barclays Capital Inc. ("BCI"). To the extent securities related to the Account were unavailable and could not be purchased for replacement, the Trustee has provided BCI with cash instead. An order approving the transfer of accounts to BCI was entered by the United States Bankruptcy Court, Southern District of New York, on December 14, 2009.

RECEIPT BY THE TRUSTEE OF A DULY EXECUTED DECLARATION, RELEASE AND ASSIGNMENT IN THE FORM ATTACHED HERETO (the "Release") IS REQUIRED FOR RECEIVING DISTRIBUTIONS OF ALLOWED CLAIMS WHEN THEY BEGIN. Distributions will be made in proportion to a claimant's share of available customer property and will be made based on the Trustee's best estimate of available customer property at the time of distribution, and may in some instances include cash in lieu of securities in accordance with SIPA. Distribution may take place in multiple installments over time and will require coordination with and cooperation from various third party custodians, which may delay some or all transfers. Distribution of customer name securities will be made in accordance with SIPA. Please note, no determination is being made as to the validity or allowed amount of any amounts you may have claimed for cash and/or securities, if any, received by the Trustee after September 19, 2008. Such property is not part of the net equity calculation, and the determination of any such claim will be dealt with separately in the Trustee's continuing administration of the estate. Depending on your contractual arrangements with Lehman Brothers Inc. or other Lehman entities, or by operation of law based on those relationships, distributions on your allowed amount as set forth above may be subject to liens or security interests held by another Lehman entity.

If you accept the Trustee's determination, please sign, date, and have notarized the enclosed Release, and return it to us at your earliest convenience. We recommend that you retain a copy for your records. **PLEASE NOTE THAT THE RELEASE REQUIRES YOU TO CONFIRM TO THE TRUSTEE, UNDER PENALTY OF PERJURY, THAT YOU HAVE NOT RECEIVED ANY PAYMENTS OR TRANSFERS OF THE ALLOWED SECURITIES AND/OR THE ALLOWED CASH THROUGH THE DATE OF THE RELEASE.** Kindly provide instructions for the transfer of securities and cash on the form provided. To expedite the distribution process, we recommend that you provide email addresses for you and your broker dealer. Upon receipt of the duly executed Release, a Trustee representative will contact you and your new broker to facilitate the transfer of the Allowed Securities and the Allowed Cash to your new brokerage account. Completed releases must be sent to the following address:

Epiq Bankruptcy Solutions LLC
757 Third Avenue, Ste. 302
New York, New York 10017-2063

PLEASE TAKE NOTICE: If you disagree with this determination and desire a hearing before Bankruptcy Judge James M. Peck, you MUST file your written opposition, setting forth (i) the claim number; (ii) a detailed statement of the reasons for your objection to the Trustee's determination; (iii) copies of any document or other writing upon which you rely; and (iv) mailing, phone, and email contact information, with the United States Bankruptcy Court and the Trustee within THIRTY DAYS of the date of this notice.

PLEASE TAKE FURTHER NOTICE: If you do not properly and timely file a written opposition, the Trustee's determination with respect to your claim will be deemed confirmed by the Court and binding on you.

PLEASE TAKE FURTHER NOTICE: If you properly and timely file a written opposition, a hearing date for this controversy will be obtained by the Trustee and you will be notified of that hearing date. Your failure to appear personally or through counsel at such hearing will result in the Trustee's determination with respect to your claim being confirmed by the Court and binding on you.

PLEASE TAKE FURTHER NOTICE: You must file your opposition in accordance with the above procedure electronically with the Court on the docket of *In re Lehman Brothers Inc.*, Case No. 08-01420 (JMP) SIPA in accordance with General Order M-242 (available at www.nysb.uscourts.gov/orders/orders2.html) by registered users of the Court's case filing system and by all other parties in interest on a 3.5 inch disk, preferably in Portable Document Format (PDF), Microsoft Word or any other Windows-based word processing format.

If you do not have means to file your opposition electronically, you may mail your opposition to:

Clerk of the United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004

PLEASE TAKE FURTHER NOTICE: You must serve your opposition upon the Trustee's counsel by mailing a copy to:

Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, NY 10004
Attn: LBI Hearing Request

Attorneys for James W. Giddens, Trustee for
the SIPA Liquidation of Lehman Brothers Inc.

Very Truly Yours,

James W. Giddens
Trustee for the SIPA Liquidation of
Lehman Brothers Inc.

In re Lehman Brothers Inc.

Case No. 08-01420 (JMP) SIPA

DECLARATION, RELEASE AND ASSIGNMENT

CLAIMANT: JOHN S ROSEKRANS

CLAIM NO.: 900000690
591 (Duplicate of claim 900000690)

ACCOUNT NO.: 83318054, 52518054

The above-named claimant ("Claimant"), having submitted the above-referenced claim(s) (the "Claim") to James W. Giddens (the "Trustee"), as Trustee for the Liquidation of Lehman Brothers Inc. ("LBI"), hereby declares to the Trustee, under penalty of perjury, that Claimant did not receive any payment or other transfer of the Allowed Cash and/or Securities as described in the Notice of Trustee's Determination of Claim dated March 29, 2010 for the above-referenced claim(s) and account number(s) (the "Notice") from LBI, or any entity or other person affiliated with LBI through the date of this declaration.

Claimant, on behalf of Claimant and his, her or their heirs, successors and assigns, contingent only upon receipt of the Allowed Cash and/or Securities as described in and pursuant to the terms of the Notice (the "Consideration") from the Trustee after receipt by the Trustee of this signed Declaration, Release and Assignment, hereby remises, releases, and forever discharges the Trustee and his agents, employees, professionals, successors and assigns, the Securities Investor Protection Corporation ("SIPC") and its agents, employees, officers, directors, professionals, successors and assigns, and the LBI estate (all of the foregoing, collectively, the "Released Persons") of and from any and all claims or causes of action arising out of or relating to the Claim, the circumstances that gave rise to the Claim, any account(s) Claimant had with LBI, and any other transactions or dealings with LBI or any entity or other person affiliated with LBI relating to the Claim, which the Claimant now has, or hereafter can, shall, or may have, for or by any reason of any cause, matter, or thing whatsoever, prior to and including the date of execution hereof. Claimant represents and warrants that it is aware of no liens or claims against the above-referenced account(s) (the "Account") or its contents, and acknowledges and agrees that, to the extent the Account or property contained therein may be subject to any liens or claim, delivery of the Consideration will be subject to any such liens or claims.

Notwithstanding any rights or remedies available to Claimant under applicable law, Claimant acknowledges and agrees to return immediately any property to the LBI estate that is later found by the Trustee or determined by a court (i) to have been distributed in error, (ii) to exceed claimant's proportional share of customer property, or (iii) to be subject to liens or claims of the LBI estate or any other entity or other person and will indemnify and hold harmless the Released Persons from and against any damages, costs or losses that may result from any assertion by any such other entity or other person of any such liens or claims.

Further, Claimant hereby assigns and transfers to the Trustee and SIPC all rights, including any and all claims and causes of action, and any proceeds derived therefrom, that Claimant may have against any party, arising out of or relating to the Claim, the circumstances that gave rise to the Claim and any account(s) Claimant had with LBI, to the extent of the Consideration.

Notwithstanding anything else herein to the contrary, claims for cash and/or securities, if any, received by the Trustee after September 19, 2008 are not deemed released hereby and the determination of any such claim will be dealt with separately in the Trustee's continuing administration of the estate.

Claimant further acknowledges the sufficiency of the Consideration and that Trustee may deliver such Consideration in multiple installments. Notwithstanding anything to the contrary herein, to the extent the Consideration is delivered in multiple installments, the releases set forth herein shall take effect only with respect to the portion of the Claim which has been satisfied by such portion of the Consideration.

WITNESS the due execution hereof, intending to be legally bound hereby, this _____ day of _____ 2010.

By:

Title:

Sworn to before me this
____ day of _____, 2010.

Notary Public
My commission expires:

Instructions for the transfer of cash for:

JOHN S ROSEKRANS
C/O STEPHEN PAPALE
457 PARKER AVE
SAN FRANCISCO, CA 94118

Re: Claim Number(s): 900000690
591 (Duplicate of claim 900000690)
Account Number(s): 83318054, 52518054

To: The Trustee for the SIPA Liquidation of Lehman Brothers Inc.

Please deliver the cash to satisfy my claim to:

Name of brokerage firm: WELLS FARGO INVESTMENTS LLC

Address: 420 MONTGOMERY ST., 7F MAC A6101-077

City/State/ZIP: SAN FRANCISCO, CA 94104

For my account (number): # 7954-2753

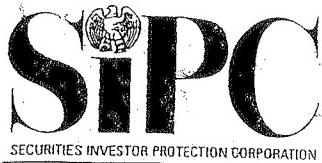
Account executive (name): STEPHEN PAPALE

Account executive telephone number: 415-222-2208

Account executive fax (or e-mail): SPAPALE @ WELLSFARGO.COM

Signature(s) _____
JOHN S. ROSEKRANS

Please complete and return this form with the Release.

COPY

**CUSTOMER CLAIM FORM
LEHMAN BROTHERS INC.**

John S. Rosekrans
Account# 83318054
68 Locust Ave.
Mill Valley, CA 94941-2134

Daytime Phone: 415-388-6160.
Email: JROSE@49ER.COM.
Contact Person: JOHN ROSEKRANS.
Taxpayer I.D. Number
(Social Security No.): 588-84-0249.

PLEASE NOTE

- A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT.
- TO BE ELIGIBLE FOR THE MAXIMUM PROTECTION AFFORDED UNDER THE SECURITIES INVESTOR PROTECTION ACT ("SIPA"), ALL CUSTOMER CLAIMS SHOULD BE RECEIVED BY THE TRUSTEE ON OR BEFORE JANUARY 30, 2009; THE TRUSTEE WILL DETERMINE WHETHER CLAIMS MEET THE STATUTORY REQUIREMENTS FOR "CUSTOMER" CLAIMS UNDER SIPA; INCLUSION OF A CLAIM OR CLAIM TYPE ON THIS CLAIM FORM IS NOT DETERMINATIVE OF CUSTOMER STATUS UNDER SIPA.
- THE DEADLINE FOR FILING ALL CLAIMS IS JUNE 1, 2009. NO CLAIM WILL BE ALLOWED IF IT IS RECEIVED AFTER THAT DATE.
- ALL CLAIMS ARE DATED AS OF THE DATE RECEIVED BY THE TRUSTEE.
- YOU MAY FILE YOUR CLAIM ELECTRONICALLY ONLINE AT WWW.LEHMANTRUSTEE.COM OR SEND YOUR COMPLETED AND SIGNED CLAIM FORM TO THE TRUSTEE VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED.
- IF YOUR ACCOUNT HAS BEEN TRANSFERRED TO ANOTHER BROKERAGE FIRM, BUT YOU BELIEVE YOU HAVE A CLAIM FOR PROPERTY OWED TO YOU BY LEHMAN BROTHERS INC., YOU MUST FILE A CLAIM TO PROTECT YOUR RIGHTS.
- LEHMAN BROTHERS INC. IS THE ONLY LEHMAN ENTITY THAT IS A DEBTOR IN THIS SIPA LIQUIDATION PROCEEDING. THIS CUSTOMER CLAIM FORM APPLIES ONLY TO LEHMAN BROTHERS INC. AND DOES NOT APPLY TO ANY OTHER LEHMAN ENTITY, INCLUDING ANY ENTITY IN A PROCEEDING UNDER CHAPTER 11 OF TITLE 11 OF THE UNITED STATES CODE.

This claim form must be completed electronically online at www.lehmantrustee.com or mailed promptly, together with supporting documentation, to the following:

If by first class mail:

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
P.O. Box 6389
Portland, OR 97228-6389

If by overnight mail:

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
10300 SW Allen Blvd
Beaverton, OR 97005

1. CLAIM FOR MONEY BALANCES OR CASH AS OF SEPTEMBER 19, 2008:

- a. LBI owes me a credit or cash in the amount of: Euro \$ 641,190.92

b. I owe LBI a debit or cash in the amount of: \$ 0

c. If you wish to repay the debit balance listed in point b. above please insert the amount you wish to repay and attach a check payable to "James W. Giddens, Trustee for the SIPA Liquidation of Lehman Brothers Inc." If you wish to make a payment, it must be enclosed with this claim form.

§

2. CLAIM FOR SECURITIES AS OF SEPTEMBER 19, 2008:

Please Do Not Claim Any Securities You Have In Your Possession

	<u>YES</u>	<u>NO</u>
a. LBI owes me securities:	(Circle Y or N)	
	Y	N
b. I owe LBI securities:	Y	N
c. If yes to either, please list below (or in additional pages as necessary):		

If additional space is needed, attach additional pages providing the information in the exact format above.

A handwritten signature in black ink, appearing to read "J. R. Green".

3. COMMODITY FUTURES CLAIMS

YES NO

(Circle Y or N)

Do you have a claim based on a commodity futures account?

Y

N

If the answer to the above question is "yes," please state the amount, and explain the basis for your claim below, attaching additional pages and supporting documents as necessary:

Amount of Claim: EUR \$ 641,190.92.

Basis for Claim: LEHMAN / BARCLAYS CAN NOT LOCATE A WIDE TRANSFER ON SEPT 16 2008. THE FUNDS WERE 'DEBITED' FROM ACCOUNT, ALTHOUGH NOT RECEIVED FROM / BY MY BANK. THE FUNDS WERE NOT REDEPOSITED INTO MY LEHMAN / BARCLAYS ACT NOR CREDITED TO MY WELS FARGO INVESTMENTS ACT.

WHEN COMPLETING SECTIONS 1 THROUGH 3 PLEASE KEEP IN MIND:

- If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate that your claim is an estimated claim.
- Proper documentation can speed the review, allowance, and satisfaction of your claim.
- Please enclose: copies of your last LBI account statement; purchase or sale confirmation slips; copies of checks that relate to the securities or cash you claim; and any other documentation or correspondence you believe will be of assistance in processing your claim.
- Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement.
- If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CIRCLE THE APPROPRIATE ANSWER FOR ITEMS 4 THROUGH 11.

NOTE: IF "Y" IS CIRCLED FOR ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

YES NO

(Circle Y or N)

4. Does your claim in any way relate to an entity other than Lehman Brothers Inc. (for example, Lehman Brothers Holdings Inc., or another Lehman subsidiary)?
5. Has there been any change in your account since September 19, 2008?

Y

N

N

6. Are you or were you a party to a repurchase or reverse repurchase agreement, director, officer, partner, shareholder, lender to, or capital contributor of LBI? Y N
7. Are you related to, or do you have any business venture with, any of the persons specified in "6" above, or any employee or other person associated in any way with LBI? If so, give name(s). Y N
8. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of LBI? Y N
9. Is this claim being filed on behalf of a customer of a broker or dealer or bank? If so, provide documentation with respect to each customer on whose behalf you are claiming. Y N
10. Have you ever given any discretionary authority to any person to execute securities transactions with or through LBI on your behalf? Give names, addresses and phone numbers. Y N
11. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? If so, give name of that broker. Y N

Please list the full name, address, phone number, and email address of anyone assisting you in the preparation of this claim form:

Full name: STEPHEN PARALE
Address: 457 PARKER AVE.
SAN FRANCISCO, CA 94118.
Phone number: 415-412-1413
Email address: SRPARALE@PALBELL.NET

If more than one person is assisting you, attach additional pages providing the information in the exact format above.

**IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM.
CONVICTION CAN RESULT IN A FINE OF UP TO \$50,000 OR IMPRISONMENT
OF UP TO FIVE YEARS OR BOTH.**

**THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY
INFORMATION AND BELIEF.**

Date 12-29-08 Signature J. Lewis
Date _____ Signature _____

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

UNITED STATES BANKRUPTCY COURT

Southern District of New York

PROOF OF CLAIM

Name of Debtor:
Lehman Brothers, Inc.Case Number:
08-01420 (JMP) SIPA

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property):

Name and address where notices should be sent: 1000973027 LBI 12/1/2008 890052

John S. Rosekrans
68 Locust Ave.
Mill Valley, CA 94941-2134

Telephone number:

415-388-6160

 Check this box to indicate that this claim amends a previously filed claim.Court Claim Number: _____
(If known)

Filed on: _____

Name and address where payment should be sent (if different from above):

AS ABOVE

Telephone number:

1. Amount of Claim as of Date Case Filed: \$ EURD # 641,190.92.

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

 Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.2. Basis for Claim: _____
(See instruction #2 on reverse side.) A EURO DOLLAR CASH BALANCE

3. Last four digits of any number by which creditor identifies debtor: XXX-X8054

3a. Debtor may have scheduled account as: XXX-X8054
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other
Describe:

Value of Property: \$ _____ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim,

if any: \$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ _____ Amount Unsecured: \$ EUR# 641,190.92.

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date: 12-29-08

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

FOR COURT USE ONLY

*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

If you would like to file your claim online please go to www.lehmantrustee.com and select the link for the online claim form. You will need the tracking number and mail id listed below to complete your claim online.

P0000L 0000** -P01300 208724.S811 1613 A

Tracking Number: 892696 Mail ID: 890052



John S. Rosekraus
68 Locust Ave.
Mill Valley, CA 94941-2134

A handwritten signature, likely belonging to John S. Rosekraus, is written over the bottom right corner of the document.

Question #5. Page 3

Has there been any change in your account since September 19, 2008?

Yes. I did not receive the EURO\$641,190.92 requested in my Letter of Authorization to wire funds submitted to Lehman Brothers/Barclays for action on September 16, 2008.

The Euro\$ were never received at my Wells Fargo Investments account nor were the Eurodollars re-deposited into my Lehman Barclays account XXX-X8054.

Several requests for tracing or status made to Lehman/Barclay's has not resulted in finding the EURO\$641,190.92.

Please see the attached spreadsheet "John Rosekrans Euro Cash Balance" Timeline and the referenced and numbered attachments.

A handwritten signature in black ink, appearing to read "John Rosekrans".

Ref #	Activity	Activity	Euro balance	Comments
#1	28-Mar-08	Sell USD \$1,000,000	631,592.24	Initial EURO purchase/Trade Confirmation Report
#2	31-Mar-08	Buy EUR\$ 631,592.24	631,592.24	Lehman March 2008 statement w/commodity transaction
#3	Apr-08	interest earned		
#3	May-08	interest earned	633,597.96	June 08 monthly statement reflects May 08 closing balance
#3	Jun-08	interest earned	1,840.16	June 08 monthly statement reflects cash account balance in Euros
#4	2-Jul-08	interest earned	1,781.70	July 02 08 statement reflects Euro\$ balance & interest earned on 7/02/08
#5	21-Aug-08	interest earned	639,170.34	Aug 21 '08 statement reflects EUR\$639,170.34 Euro\$ balance
#6	15-Sep-08	wire instructions		wire instructions delivered to Lehman Brothers via fax.
#7	16-Sep-08	currency delivered out	641,190.92	transaction #144134950 shows currency delivered out
#8	16-Sep-08	currency delivered out	641,190.92	Sept 08 monthly statement reflects currency delivered out
#9	3-Sep-08	interest earned	2,020.58	Sept 08 monthly statement reflects EURO \$ and 9/03/08 interest earned
#10	18-Sep-08	Notified Lehman Euros via email Euros not received		Requesting Confirmation of Payment
#11	22-Sep-08	Lehman/Barclays will trace Euros not received		Email from Lehman/Barclay's Ops Mgr re trace funds
#12	6-Oct-08	interest earned	948.45	Oct 08 statement DOES NOT reflect REDEPOSITED EUROS
#13	8-Dec-08	interest earned	952.48	
#14	19-Dec-08	Lehman/Barclay's Ops Mgr to trace wire transfer		Second request to Trace Wired Funds

LBB BROTHERS INC.
745 AVE
NEW YORK, NY 10019FUTURES/FOREIGN EXCHANGE
CONFIRMATION

MAR 28, 2008	
IR NUMBER	ACCOUNT
347	<i>18054</i>
Page	1

US NON-SEGREGATED ACCOUNT

JOHN S ROSEKRANS
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134

-- OPENING ACCOUNT BALANCES -- -

LAR OCR
 OCR

----- FOREIGN EXCHANGE SETTLEMENTS -----
 B/S Base Currency Maturity Currency Pair Counter Amount Rate Net Present Value
 Settlement amounts shown below are reflected in the closing cash balance for each currency.

08 8	631,592.24CR 28MAR08 EUR/USD	1,000,000.00DB TYPE 1.5833000
------	------------------------------	-------------------------------

----- ITEMIZED CASH ACTIVITY -----
 08 FROM STK *18054* TO CHOIY *18054* 3/28/08 USD 1,000,100.00CR
 CLOSING ACCOUNT BALANCES - - - - -

LAR 631,592.24CR
 OCR*H1*
[Signature]

LEHMAN BROTHERS

Brokerage account
8054

JOHN S ROSEKRANS
March 1 - March 31, 2008

page 17 of 26

#2

ACTIVITY

Withdrawals

REF ID	Date	Tracking code	Reference No.	Amount	Comment
111901519	14 Mar 2008			-\$ 142,626.53	
AMERICAN NATIONAL BANK					
REPUBLIC TITLE OF TEXAS, IN					
FROM STK 833-18054 TO CMDY	28 Mar 2008				
Total USD withdrawals					

Interest

LEHMANN BANK CASH DEPOSIT ACCT	Date	Taxable amt.	Non-taxable amt.	Amount	Comment
	26 Mar 2008	\$ 1,626.27		\$ 1,626.27	FOR 02/28/2008 - 03/25/2008 29 DAYS YLD 2.21%

The taxable and non-taxable designations provided above refer to the US income tax treatment of distributions from your securities. The designations are accurate to the best of our knowledge. Clients should consult with a tax advisor regarding the tax treatment of their investments.

Dividends

LEHMANN BROTHERS TAXFREE MONEY FUND RESERVE CLASS	Date	Taxable amt.	Non-taxable amt.	Amount	Comment
NORTHROP GRUMMAN CORP	03 Mar 2008	\$ 3,331.33	\$ 3,331.33		MONTHLY DIVIDEND
FREDDIE MAC	17 Mar 2008	428.46			FOR PERIOD 02/01/08 - 02/29/08
8.375% NON-CUMULATIVE PERPETUAL PREFERRED STOCK	31 Mar 2008	674.65			29 DAYS 7 DAY YIELD 2.24%
Total USD dividends		\$ 1,103.11	\$ 3,331.33		
Total USD dividends - 2008		\$ 1,103.11	\$ 3,331.33		

The taxable and non-taxable designations provided above refer to the US income tax treatment of distributions from your securities. The designations are accurate to the best of our knowledge. Clients should consult with a tax advisor regarding the tax treatment of their investments.

Other activity

LB ADVISOR SERIES - INTERNATIONAL GROWTH EQUITY LP	Type	Date	Quantity
EXCHANGE TO 9N397130	Journal	04 Mar 2008	-9,149.967
LEHMAN BROTHERS ADVISOR SERIES INTL GROWTH EQUITY LP CLASS E	Journal	04 Mar 2008	
SERIES 1			
EXCHANGE FROM 9N382770			

Q2

2

HAN BROTHERS INC.
15TH AVE
NEW YORK, NY 10019

Monthly Statement For: JUN 01, 2008 through JUN 30, 2008

JOHN S ROSEKRANS
68 LOCUST AVE
HILL VALLEY, CA 94941-2134

Salesman Account
62525347 8054

HS NON-SEGREGATED ACCOUNT

Page 1

Entered 06/21/10 08:59:03
Re Pg 41 of 57
Rg 41 of 57
CLOSING ACCOUNT BALANCES - - -
635,438.12CR*

Entered
06/17/10

OPENING ACCOUNT BALANCES - - -
633,597.96CR

2008 INTEREST EARNED

Margin Requirement

Value in Base Currency

	Initial Margin Requirement	Value in Base Currency	Excess/Deficit	Margin Call/Excess
OCR	OCR	635,438.12CR	635,438.12CR	635,438.12CR

ACCOUNT	Unrealized G/L	VALUATION	SUMMARY	ACTIVITY
Balance on Futures	OCR	1,000,851.25CR	Net Present Value	6/03/08 EUR
Balance on Forwards	OCR	1,000,851.25CR	Net Option Value	Total Cash EUR
Balance on Options	OCR	1,000,851.25CR	Market Value	1,840.16CR*
Balance on Short Premium	OCR	1,000,851.25CR	Collateral Value	635,438.12CR
Balance on Long Premium	OCR	1,000,851.25CR	Net Liquidating Value	635,438.12CR

FILED 06/17/10	PR OFIT & LOSSES SUMMARY
Futures Options	OCR
Profit and Loss	Commission Fees

3

3

#4

FUTURES/FOREIGN EXCHANGE
CONFIRMATION

JUL 02, 2008	
IR NUMBER	ACCOUNT
347	8054
Page 1	

US NON-SEGREGATED ACCOUNT

OPENING ACCOUNT BALANCES - - - - -

635,438.12CR

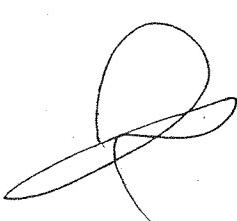
- - - - - ITEMIZED CASH ACTIVITY - - - - -

INTEREST EARNED

7/02/08 EUR 1,781.70CR

CLOSING ACCOUNT BALANCES - - - - -

637,219.82CR*



#4

JOHN S ROSEKRANS
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134

#5
**FUTURES/FOREIGN EXCHANGE
DAILY STATEMENT**

AUG 21 2008	
IR NUMBER	ACCOUNT
347	8054
Page 1	

US NON-SEGREGATED ACCOUNT

- OPENING ACCOUNT BALANCES - - - - -

639,170.34CR

CLOSING ACCOUNT BALANCES - - - - -

639,170.34CR*

- - - - - M A R G I N R E Q U I R E M E N T S U M M A R Y - - - - -

Margin Requirement	Initial	Equity	Margin
		Excess/Deficit	Call/Excess
OCR		639,170.34CR	639,170.34CR

lue in Base Currency

OCR	950,894.35CR	950,894.35CR
-----	--------------	--------------

Account Balance	Unrealized G/L on Futures	Net Present Value on Forwards	Net Option Value	Collateral Market Value	Net Liquidating Value
639,170.34CR	OCR	OCR	OCR	OCR	639,170.34CR

lue in Base Currency

950,894.35CR	OCR	OCR	OCR	OCR	950,894.35CR
--------------	-----	-----	-----	-----	--------------

CURRENCY CONVERSION RATES *****

Currency - USD *

IRO EUR 1.4877010 *

R

#5

Date: July 15 2008

#6

Lehman Brothers Inc.
555 California St., 30th Floor
San Francisco, California 94104

Re: Future/Foreign Exchange Account [REDACTED] 8054
Remittance of Euro (EUR) wire payments

Dear Account Representative,

Please accept this authorization to wire the full balance of my account, account [REDACTED] 8054.
Please instruct the initiating bank to route the payment as follows:

Intermediary Bank:

Intermediary Bank SWIFT BIC:

Deutsche Bank AF Frankfurt AM Main
DEUTDEFF

Beneficiary's Bank:

Beneficiary's Bank SWIFT BIC:

Wells Fargo Bank, N.A.
WFBIUS6S

Beneficiary's Account Number:

Beneficiary's Name:

Beneficiary's Address:

(Swift Field 59)

Attention:

[REDACTED] 2753

John S. Rosekrans Trust Dtd 6/6/08

68 Locust Ave.

Mill Valley, CA 94941

FX Department / Chris Jackson

Please note: Subject to agreement between remitter and beneficiary, fees resulting from this wire should be processed using one of the following SWIFT standards:

OUR: Remitter pays all fees

SHA: Remitter pays initiating bank fees and first intermediary bank fees. Beneficiary pays any additional fees

BEN: Remitter pays initiating bank fees. Beneficiary pays first intermediary bank and any additional fees.

Thank you for your assistance to this request. Please call me if you information.

Sincerely,

John S. Rosekrans
(415) 388-6160

#6

#7

JOHN S ROSEKRANS
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134

942000

FUTURES/FOREIGN EXCHANGE
CONFIRMATION

SEP 16, 2008	
IR NUMBER	ACCOUNT
678	8054
Page 1	

US NON-SEGREGATED ACCOUNT

-- OPENING ACCOUNT BALANCES -- --

641,190.92CR

ITEMIZED CASH ACTIVITY

88 CURRENCY DELIVERED	144134950	9/16/08 EUR	641,190.92DB
-----------------------	-----------	-------------	--------------

- CLOSING ACCOUNT BALANCES - - - -

0CRX

#7

Y

JOHN S ROSEKRANS
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134

002085

#8

FUTURES/FOREIGN EXCHANGE
MONTHLY STATEMENT

SEP 2008	
IR NUMBER	ACCOUNT
678	██████████ 8054
Page 1	

US NON-SEGREGATED ACCOUNT

--- OPENING ACCOUNT BALANCES ---

639,170.34CR

3/08 INTEREST EARNED

6/08 CURRENCY DELIVERED

--- CLOSING ACCOUNT BALANCES ---

0CR*

--- PROFIT & LOSS SUMMARY ---

Futures Profit and Loss	Options Long Premium	Options Short Premium	Commission	Fees
----------------------------	-------------------------	--------------------------	------------	------

9/03/08 EUR	2,020.58CR
9/16/08 EUR	641,190.92DB
Total Cash EUR	639,170.34DBXX

Total Cash EUR

639,170.34DBXX

Total Cash EUR

639,170.34DBXX

Commission

Fees

#8

X

John S Rosekrans
68 Locust Ave.
Mill Valley, CA 94941-2134

002005

#9

FUTURES/FOREIGN EXCHANGE
MONTHLY STATEMENT

SEP 2008	
TR NUMBER	ACCOUNT
678	8054
Page 1	

US NON-SEGREGATED ACCOUNT

OPENING ACCOUNT BALANCES - - - - -

639,170.34CR

ITEMIZED CASH ACTIVITY		
08 INTEREST EARNED	9/03/08 EUR	2,020.58CR
08 CURRENCY DELIVERED	9/16/08 EUR	641,190.92DB
Total Cash EUR		639,170.34DBAK

CLOSING ACCOUNT BALANCES - - - - -

OCR#

PROFIT & LOSS SUMMARY				
Futures Profit and Loss	Options Long Premium	Options Short Premium	Commission	Fees

#9

10

Lark, Nerissa R.

om: Pages, Cindy C [cynthia.pages@lehman.com]
nt: Thursday, September 18, 2008 9:04 AM
: Clark, Nerissa R.
bject: FW: Confirmation of Payment

10

Here is the wire ref number along with the Swift Message of the wire.

FX144134950

S/GCCMOUT 0695T
ST/481095SW N
AV/46F94F2F
AO/SLIIGB2LSLIIGB2LXXX
AS/ NNormal
AX/SLIIGB2LXXX
AM/FRWE
1:F01SLHIUS3XXXXX000000000} {2:I103CITIGB2LXXXXN} {4:
20:FX144134950
23B:CRED
32A:080916EUR641190,92
50K:/10000014DUSE
LEHMAN BROTHERS INC.
45 7TH AVENUE NEW YORK US
53B:/10640409
56A:DEUTDEFFXXX
57A:WFBFIUS6SXXX
59:/79542753
JOHN S. ROSEKRANS TRUST DTD 6-6-08
71A:OUR
72:/BNF/ATTN FX DEPARTMENT
CHRIS JACKSON

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//

papale, Stephen R.

om: Loggins, Ashanti [ALoggins@LEHMAN.COM]
nt: Monday, September 22, 2008 12:05 PM
bject: Papale, Stephen R.
RE: Confirmation of Payment (John S. Rosekrans) EUR 641,190.92

fortunately, we haven't been able to get confirmation of any outgoing payments since we
e in the middle of a conversion. I will send confirmation to you once I have it and
en I find out more information.

---Original Message-----

om: Spapale@wellsfargo.com [mailto:Spapale@wellsfargo.com]
nt: Monday, September 22, 2008 11:29 AM
: Loggins, Ashanti
: cindy.pages@lehman.com; Dower, Harriet
bject: FW: Confirmation of Payment (John S. Rosekrans) EUR 641,190.92
ortance: High

Ashanti,

there anything I can do from this end to reverse trace the EUR transfer?
anks,

eve Papale

---Original Message-----

om: Papale, Stephen R.
nt: Friday, September 19, 2008 8:33 AM
'hdower@lehman.com'
Clark, Nerissa R.; Jackson, Christopher S. (FX INTL)
bject: FW: Confirmation of Payment (John S. Rosekrans)
ortance: High

Harriet,

nks for your help and let's talk.

ow are the wire details that Cindy sent to us. The wire out from Lehman on September 16
EUR641,190,92.

line 20 in the instructions there should be a " TRN ref #" and if Wells had that we
ht reverse inquiry from our side.

ls FX contact is Chris Jackson 415-371-6641.

nks

hen Papale
ls Fargo Investments LLC
pale@wellsfargo.com
5) 222-2208

//

[Handwritten signature]

---Original Message-----

a: Clark, Nerissa R.
t: Thursday, September 18, 2008 9:07 AM
Jackson, Christopher S. (FX INTL)

#11

82

Re: Papale, Stephen R.
Subject: FW: Confirmation of Payment (John S. Rosekrans)
Importance: High

Chris,

Below is information received from Lehman regarding the wire transfer.
Please let me know if you will need more information.

Nerissa

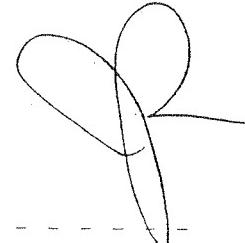
-----Original Message-----

From: Pages, Cindy C [mailto:cynthia.pages@lehman.com]
Sent: Thursday, September 18, 2008 9:04 AM
To: Clark, Nerissa R.
Subject: FW: Confirmation of Payment

Here is the wire ref number along with the Swift Message of the wire.

FX144134950

/S/GCCMOUT 0695T
/ST/481095SW N
/AV/46F94E2F
/AO/SLIIGB2LSLIIGB2LXXX
/AS/ NNormal
/AX/SLIIGB2LXXX
/AM/FRWE
(1:F01SLHIUS3XXXXX0000000000) (2:I103CITIGB2LXXXXN) (4:
:20:FX144134950
:23B:CRED
:32A:080916EUR641190,92
:50K:/10000014DUSE
LEHMAN BROTHERS INC.
745 7TH AVENUE NEW YORK US
:53B:/10640409
:56A:DEUTDEFFXXX
:57A:WFBFIUS6SXXX
59:/79542753
JOHN S. ROSEKRANS TRUST DTD 6-6-08
71A:OUR
72:/BNF/ATTN FX DEPARTMENT
/CHRIS JACKSON
{

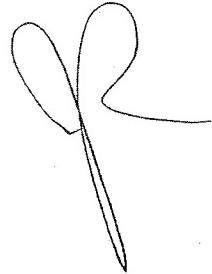


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#11
83



#12

BARCLAYS CAPITAL INC.
200 PARK AVE
NEW YORK, NY 10166

**FUTURES/FOREIGN EXCHANGE
CONFIRMATION**

OCT 06, 2008		
IR NUMBER	ACCOUNT	
678	9054	
Page 1		

US NON-SEGREGATED ACCOUNT

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

JOHN S ROSEKRANS
68 LOCUST AVE,
MILL VALLEY, CA 94941-2134

000212

OPENING ACCOUNT BALANCES - - - - -

OCR

ITEMIZED CASH ACTIVITY - - - - -

INTEREST EARNED

10/06/08 EUR

948.45CR

CLOSING ACCOUNT BALANCES - - - - -

948.45CR

#12

BARC CAPITAL INC.
200 PARK AVE
NEW YORK, NY 10166

#13

JOHN S ROSEKRANS
68 LOCUST AVE.
MILL VALLEY, CA 94941-2134

FUTURES/FOREIGN EXCHANGE
DAILY STATEMENT

DEC 08, 2008	
IR NUMBER	ACCOUNT
015	8054
Page	1

US NON-SEGREGATED ACCOUNT

- OPENING ACCOUNT BALANCES - - - - -

952.42CR

- CLOSING ACCOUNT BALANCES - - - - -

952.42CR

- - - - - M A R G I N R E Q U I R E M E N T S U M M A R Y - - - - -

Margin Requirement

Initial

OCR

Equity

Margin

Excess/Deficit

Call/Excess

952.42CR

952.42CR

Value in Base Currency

OCR

1,233.93CR

1,233.93CR

- - - - - A C C O U N T V A L U E S U M M A R Y - - - - -

Account Unrealized G/L

Net Present Value

Net Option

Collateral Market Value

Net Liquidating

Balance on Futures

OCR

on Forwards

OCR

Value

OCR

OCR

Value

952.42CR

Value in Base Currency

1,233.93CR

OCR

OCR

OCR

OCR

1,233.93CR

** CURRENCY CONVERSION RATES *****

Currency - USD

EURO EUR

1.2955838 *

#13

JL

14

PW

Papale, Stephen R.

From: ashanti.loggins@barclayswealth.com
Sent: Friday, December 19, 2008 11:47 AM
To: Papale, Stephen R.
Cc: jrose49er@sbcglobal.net
Subject: RE: Rosekrans Wire Transfer EUR 641,190.92 on September 16, 2008

Steve,

The issue is being investigated. I received the swift message yesterday and back up details of the wire and have sent it to the appropriate parties for further research. I will advise as soon as I hear back.

From: Spapale@wellsfargo.com [mailto:Spapale@wellsfargo.com]
Sent: Friday, December 19, 2008 11:43 AM
To: Loggins, Ashanti: Barclays Wealth
Cc: jrose49er@sbcglobal.net
Subject: Rosekrans Wire Transfer EUR 641,190.92 on September 16, 2008

Hi Ashanti,

<<Rosekrans EUR 641,190.92 September 16 08.doc>>

Hope all is well.

Have you been able to determine that these Euros were actually delivered out as per the September 16, 2008 LOA and the a/c 52518054 statement? Wells Fargo has not received them.

If you can confirm that they were delivered out can you advise where they currently reside? Or put a trace on the attached wire instructions.

Thanks for your help.

Stephen Papale

Wells Fargo Investments LLC

420 Montgomery St., 7F

San Francisco, CA 94104

(415) 222 - 2208 Direct

Investments and Insurance Products:

- Are Not insured by the FDIC or any other federal government agency
- Are Not deposits of or guaranteed by the bank or any bank affiliate
- May Lose Value

14 SPW

#14 82

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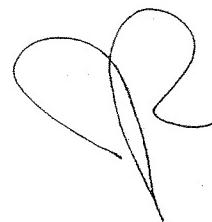
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ACCT NUMBER: 661
CUSTOMER
SLSPSH/ACCOUNT/RECORD: 61525015 / 52518054 / 02) JOHN S ROSEKRAHS

DAILY MARGIN EQUITY REPORT
LEHMAN BROS. NEW YORK 04.01.04 SW
LOCATION: 61525
FOR 1/12/09

1/12/09 22:08:18
PAGE 5265

- - - - CLOSING ACCOUNT BALANCES 642,143.34CR

MARGIN REQUIREMENT
Initial Margin
ACR

MARGIN REQUIREMENT SUMMARY - - - -
Margin Requirement - - - -
Equity Margin
Excess Deficit Call/Escrow
642,143.34CR 642,143.34CR

Total Value in Base Currency

USD 642,143.34CR

ACCOUNT VALUE SUMMARY - - - -	860,144.90CR
Account Balance	860,144.90CR
Unrealized G/L	860,144.90CR
Net Present Value	860,144.90CR
on Futures	860,144.90CR
Collateral	860,144.90CR
Net Option Value	860,144.90CR
on Forwards	860,144.90CR
Market Value	860,144.90CR
USD Value in Base Currency	860,144.90CR

Total Value 642,143.34CR

ACCOUNT REG CODE SUMMARY - - - -
Base Currency - USD 860,144.90CR
EUR 1.3394905 860,144.90CR

EUR Converted To Base Currency 860,144.90CR
Account Balance 860,144.90CR USD 860,144.90CR

SISFSN/ACCOUNT/REGCODE: 61525015 / 52518054 / 1 JOHN S ROSEKRAHS

BENCHMARK CURRENCY CONVERSION RATES

Base Currency - USD EUR 1.3394905



0813555-scc

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4a Express Package Service

FedEx Priority Overnight
Next business day.* FedEx packages will be delivered on Monday unless SATURDAY Delivery is selected.

FedEx Standard Overnight
Next business afternoon.* Saturday Delivery NOT available.

Packages up to 150 lbs.

FedEx 2Day
Second business day.* Friday shipments will be delivered on Monday unless SATURDAY Delivery is selected.

FedEx Express Saver
Third business day.* Saturday Delivery NOT available.

FedEx First Overnight
Earliest next business morning delivery to select locations.* Saturday Delivery NOT available.

FedEx Envelope rate not available. Minimum charge: One-pound rate.

* To most locations.

Call for Confirmation:

5 Packaging

FedEx Envelope*

FedEx Pak*
Includes FedEx Small Pak,
FedEx Large Pak, and FedEx Sturdy Pak.

FedEx Box

FedEx Tube

Other

* Declared value limit \$500.

6 Special Handling

SATURDAY Delivery
NOT Available for FedEx Standard Overnight, FedEx First Overnight, FedEx Express Saver, or FedEx 3Day Freight.

HOLD Weekday
at FedEx Location
NOT Available for FedEx First Overnight.

HOLD Saturday
at FedEx Location
Available ONLY for FedEx Priority Overnight and FedEx 2Day to select locations.

Does this shipment contain dangerous goods?

One box must be checked.

No Yes
As per attached Shipper's Declaration.

Dangerous goods (including dry ice) cannot be shipped in FedEx packaging.

Dry Ice
Dry Ice, UN 1845

Cargo Aircraft Only

7 Payment Bill to:

Sender Acct. No. in Section 1 will be used. Recipient Third Party Credit Card Cash/Check

FedEx Acct. No.

Credit Card No.

Exp. Date

Total Packages	Total Weight	Total Declared Value*
1	22.77	\$.00

* Our liability is limited to \$100 unless you declare a higher value. See back for details. By using this Airbill you agree to the service conditions on the back of this Airbill and in the current FedEx Service Guide, including terms that limit our liability.

8 Residential Delivery Signature Options

If you require a signature, check Direct or Indirect.

No Signature Required
Package may be left without obtaining a signature for delivery.

Direct Signature
Someone at recipient's address may sign for delivery. Fee applies.

Indirect Signature
If no one is available at recipient's address, someone at a neighboring address may sign for delivery. Fee applies.

520

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Office and Print Center

555 California St
SAN FRANCISCO, CA 94104

Location: JCCKO
Device ID: JCCKO-POS1
Employee: 1880105
Transaction: 69027135161

STANDARD OVERNIGHT 0.35 lb (\$)
866413366578 22.77

Shipment subtotal: 22.77

Total Due: 22.77

(V) CreditCard:
*****4132

H = Weight entered manually
S = Weight read from scale
T = Taxable item

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